

RESOLUTION NO 95-22

**A RESOLUTION OF THE LODI CITY COUNCIL SETTING
THE TAX RATES FOR THE BUSINESS LICENSE TAX PROVIDED IN NEW
CHAPTER 3.01 OF THE LODI MUNICIPAL ORDINANCE AND WAIVING
LATE PENALTIES ON BUSINESS LICENSE TAXES DUE JANUARY 1, 1995 REQUIRED
UNDER CHAPTER 5.04 OF THE LODI MUNICIPAL CODE**

WHEREAS, the City Council adopted Chapter 3.01 of the Lodi Municipal Code , Business Tax Certification; and

WHEREAS, Article II, Tax Amounts, requires the business tax rates to be set by resolution of the City Council, and

WHEREAS, the City Council has held a public meeting on January 4, and a public hearing on February 15, 1995 to take public testimony; and,

WHEREAS, at a special City Council meeting on December 13, 1994, the City Council directed the Finance Department to delay the collection of the business license tax due January 1, 1995 until after hearings on a new business license ordinance and tax rates.

NOW, THEREFORE BE IT RESOLVED by the Lodi City Council as follows:

1. The tax rates required by Article II, Chapter 3.01, Business Tax Certification, and listed in Table 1 are hereby adopted.
2. The estimated revenue from the business license tax is \$722,950.
3. Late penalties charged for payment of the Business License Tax after January 31, 1995 under the provisions of Chapter 5.04, Business Licenses, Taxes and Regulations, are waived.

BE IT FURTHER RESOLVED that this Resolution No 95-22 shall become effective concurrent with Ordinance No. 1607 (March 2, 1995)

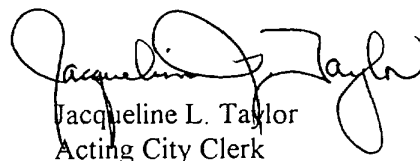
Dated: February 15, 1995

I hereby certify that Resolution No. 95-22 was passed and adopted by the City Council of Lodi in a regular meeting held February 15, 1995 by the following vote:

Ayes: Council Members - Pennino, Sieglock, and Mann (Mayor)

Noes: Council Members -Davenport and Warner

Absent: Council members - None


Jacqueline L. Taylor
Acting City Clerk

BUSINESS LICENSE TAX RATES - TABLE 1		
Business Classification	Minimum Tax *	Tax Rate
GROUP 1		
Retail and Services Wholesale Contractors Public Utilities Administrative Headquarters	\$50	
\$0 to \$200,000		\$50
\$200,001 to \$500,000		\$98
\$500,001 to \$900,000		\$210
\$900,001 to \$3,000,000		\$450
\$3,000,001 to \$10,000,000		\$.60/ \$1,000
\$10,000,001 and greater		\$1.00./\$1,000
Rental Residential Property Rental Non-Residential Property	\$50	\$.60/ \$1,000
Gross Receipts		
Professions	\$50	
\$0 to \$75,000		\$50
\$75,001 to \$300,000		\$110
\$300,001 to \$500,000		\$250
\$500,001 to \$1,500,000		\$525
\$1,500,000 to \$5,000,000		\$1,100
\$5,000,001 and greater		\$.60/ \$1,000
Recreation and Entertainment Hotel/Motel Services	\$50	
\$0 to \$150,000		\$50
\$150,001 to \$300,000		\$85
\$300,001 or greater		\$.30/ \$1,000
Automobile Dealers Square Feet of Building Space Occupied	\$200	\$.02/Sq Ft
Manufacturers Options **	\$200	See Options

* Minimum tax due in the first calendar year of business in Lodi (not prorated)

** Not to exceed \$4,000 per year

BUSINESS LICENSE TAX RATES - TABLE 1 continued		
Business Classification	Minimum Tax *	Tax Rate
OPTION 1		
Square Feet of Building Space Occupied	\$200	\$.01/Sq Ft
OPTION 2		
Gross Receipts	\$200	\$.10/\$1,000
OPTION 3		
Gross Payroll	\$200	\$.40/\$1,000
OPTION 4		
1st thru 10th Employee 11th thru 25th Employee 26th thru 100th Employee 101st thru 200th Employee Over 200 Employees	\$200	\$200 \$10 \$7 \$5 \$2

The Group 6 tax rate will be a rate established by the Finance Director on application by the manufacturer and based on either gross receipts, gross payroll, square feet of occupied space or number of employees as determined to be fair and equitable. The tax rate and tax method may be adjusted to foster implementation of new rates over three years and when the economic conditions of the City or manufacturer require an adjustment.

The tax rate and tax method will be set on a business by business basis with the minimum tax set at \$200 per year and the tax ceiling set at \$4,000 per year. The tax rate, tax method, minimum tax and tax ceiling will be reviewed and adjusted once every five years based on inflation.

and the economic conditions of the tax payor.

BUSINESS LICENSE TAX REVENUES

Business Classification	No of Businesses	Estimated Receipts	Estimated Revenues
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GROUP 1

Retail and Services			
Wholesale			
Contractors			
Public Utilities			
Administrative Headquarters			
\$0 to \$200,000	1850		\$ 92,500
\$200,001 to \$500,000	645		\$ 63,210
\$500,001 to \$900,000	270		\$ 56,700
\$900,001 to \$3,000,000	100		\$ 45,000
\$3,000,001 to \$10 Million	70	\$355 Million	\$ 213,000
\$10 Million and greater			\$ 118,000

Rental Residential Property			
Rental Non-Residential Property			
Gross Receipts	300	30.6 Millio	\$ 18,360

GROUP 3

Professions			
\$0 to \$75,000	150		\$ 7,500
\$75,001 to \$300,000	125		\$ 13,750
\$300,001 to \$500,000	45		\$ 11,250
\$500,001 to \$1,500,000	8		\$ 4,800
\$1,500,000 to \$5,000,000	2		\$ 2,200
\$5,000,001 and greater			\$ -

GROUP 4

Recreation and Entertainment			
Hotel/Motel Services			
\$0 to \$150,000	52		\$ 2,600
\$150,001 to \$300,000	28		\$ 2,380
\$300,001 and greater	10	\$5 M	\$ 1,500

Automobile Dealers			
Square Feet of Building Space Occupied **	7		\$ 4,200

Manufacturers			
Proxy	328	6.6 M	\$ 66,000

TOTAL REVENUES	4,000	-	\$ 722,950
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